

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NORTH DAKOTA

UNITED STATES OF AMERICA

v.

BENJAMIN BOWAY

INDICTMENT

Case No. _____

Violations: 18 U.S.C. § 1028A(a)(1); and
26 U.S.C. § 7206(2)

GENERAL ALLEGATIONS

1. At all times relevant to this Indictment, BENJAMIN BOWAY (“BOWAY”), owned and operated a tax preparation business, Bennie Tax Services, in Mapleton, North Dakota. BOWAY held himself out as a tax professional and charged clients a fee for the preparation of tax returns.

2. In connection with the preparation and filing of tax returns, Forms 1040 and 1040A are individual income tax returns, which taxpayers and/or tax preparers acting on a taxpayer’s behalf submit to the Internal Revenue Service (“IRS”) on a yearly basis, wherein taxpayers report items including income, certain expenses, deductions, and tax.

3. In connection with the preparation and filing of tax returns for tax years 2014, 2015, 2016, and 2017, BOWAY prepared federal income tax returns using, among other forms, Forms 1040 and 1040A, and submitted and caused to be submitted such forms to the IRS on behalf of clients.

COUNTS ONE THROUGH THIRTEEN

Aiding in Preparation of False Tax Returns

The Grand Jury Charges:

1. The allegations in Paragraph 1 through 3 are realleged and incorporated by reference as though fully set forth herein.

2. On or about the dates listed below, in the District of North Dakota,

BENJAMIN BOWAY,

a resident of Mapleton, North Dakota, did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service, United States Individual Income Tax Returns, Forms 1040, either individual or joint, for the taxpayers and tax years specified below. The returns were false and fraudulent as to material matters, in that they represented that the taxpayers were entitled under the provisions of the Internal Revenue laws to claim credits for items and in amounts specified below, whereas, as the defendant then and there well knew and believed, the taxpayers were not entitled to claim credits in said amounts:

Count	Taxpayer(s)	Tax Year And Form	Approximate Date Of Offense	False Material Matters	Approximate Amount Claimed
1	Isaac Scere	2016 Form 1040	2/20/17	Line 6c – False Dependent Line 72 – Credit For Federal Tax On Fuels	\$1,256 \$5,239 <u>Total:</u> \$6,495
2	Lawrence Sweegaye	2017 Form 1040	2/18/18	Line 6c – False Dependent Line 54c – Alternative Motor Vehicle Credit	\$2,440 \$1,549 <u>Total:</u> \$3,989
3	Victoria Tokpawhiea	2017 Form 1040	2/18/18	54c – Alternative Motor Vehicle Credit	\$2,000

Count	Taxpayer(s)	Tax Year And Form	Approximate Date Of Offense	False Material Matters	Approximate Amount Claimed
4	Lorenzo Darker	2017 Form 1040A	3/14/18	6c – False Dependent 31 – Credit For Child And Dependent Care Expenses	\$3,632 \$598 <u>Total:</u> \$4,230
5	Samuel Dau & Aziku John Lagu	2017 Form 1040	3/12/18	6c – Missing Dependent 49 – Credit For Child And Dependent Care Expenses 54c – Alternative Motor Vehicle Credit	N/A \$840 \$4,300 <u>Total:</u> \$5,140
6	Terry Cotton	2017 Form 1040	3/12/18	54c – Alternative Motor Vehicle Credit	\$1,200

Count	Taxpayer(s)	Tax Year And Form	Approximate Date Of Offense	False Material Matters	Approximate Amount Claimed
7	Martin Smith	2014 Form 1040A	2/27/15	6c – False Dependent 31 – Credit For Child And Dependent Care Expenses	\$3,345 \$780 <u>Total:</u> \$4,125
8	Martin Smith	2015 Form 1040	2/16/16	6c – False Dependents	\$3,891
9	Martin Smith	2016 Form 1040	2/12/17	6c – False Dependents	\$4,506
10	Martin Smith	2017 Form 1040A	2/10/18	6c – False Dependent	\$3,944

Count	Taxpayer(s)	Tax Year And Form	Approximate Date Of Offense	False Material Matters	Approximate Amount Claimed
11	Joyce Yeanay	2016 Form 1040	3/3/17	40 – Itemized Deductions 72 – Credit For Federal Tax On Fuels	\$712 \$897 <u>Total:</u> \$1,609
12	Joyce Yeanay	2017 Form 1040	3/15/18	6c – Missing Dependent 54c – Alternative Motor Vehicle Credit	N/A \$5,200
13	Leona Allison	2017 Form 1040A	3/24/18	6c – False Dependent 31 – Credit For Child And Dependent Care Expenses	\$4,126 \$870 <u>Total:</u> \$4,996

In violation of Title 26, United States Code, Section 7206(2).

COUNT FOURTEEN

Aggravated Identity Theft

The Grand Jury Further Charges:

On or about March 14, 2018, in the District of North Dakota,

BENJAMIN BOWAY

did knowingly use, without lawful authority, a means of identification of another person during and in relation to a felony violation enumerated in 18 U.S.C. § 1028A, to wit: Wire Fraud, as defined in 18 U.S.C. § 1343, knowing that the means of identification belonged to another actual person, to wit: I.A.'s personal identification information, including but not limited to I.A.'s Social Security number.

In violation of Title 18, United States Code, Section 1028A(a)(1).

COUNT FIFTEEN

Aggravated Identity Theft

The Grand Jury Further Charges:

On or about March 24, 2018, in the District of North Dakota,

BENJAMIN BOWAY

did knowingly use, without lawful authority, a means of identification of another person during and in relation to a felony violation enumerated in 18 U.S.C. § 1028A, to wit: Wire Fraud, as defined in 18 U.S.C. § 1343, knowing that the means of identification belonged to another actual person, to wit: A.Y.'s personal identification information, including but not limited to A.Y.'s Social Security number.

In violation of Title 18, United States Code, Section 1028A(a)(1).

A TRUE BILL:

/s/ Foreperson

Foreperson

/s/ Drew H. Wrigley

DREW H. WRIGLEY

United States Attorney

MAH/ljc